

Alcohol and Tobacco Tax and Trade Bureau, Treasury

§ 24.61

spirits, wines, and/or beer) fit for beverage use.

Retail dealer in liquors. A dealer who sells, or offers for sale, distilled spirits, wines, or beer to any person other than a dealer.

Wholesale dealer in liquors. A dealer who sells, or offers for sale, distilled spirits, wines, or beer to another dealer.

(26 U.S.C. 5121, 5122)

[T.D. TTB-79, 74 FR 37404, July 28, 2009]

§ 24.52 Dealer registration.

Every proprietor who sells or offers for sale any alcohol product (distilled spirits, wines, or beer) fit for beverage use must register as a dealer in accordance with part 31 of this chapter. However, the proprietor's application to establish and operate a bonded wine premises or taxpaid wine bottling house filed under subpart D of this part, and approval of that application by the appropriate TTB officer, will constitute the proprietor's registration as a dealer at the approved bonded or taxpaid wine premises. Every proprietor registered as a dealer under this section will be classified as a wholesale dealer in liquors (see §31.32 of this chapter) and as such may also operate as a retail dealer in liquors without additional registration. Registration covers all sales from the same location, including sales of spirits, beer, or other proprietors' wine. As provided in §31.52 of this chapter, the proprietor is subject to no additional registration for making sales of wine or beer at the customer's place of business. Otherwise, a proprietor who conducts business as a dealer at a location other than the bonded wine premises or taxpaid wine bottling house must register and keep records in accordance with part 31 of this chapter.

(26 U.S.C. 5124)

[T.D. TTB-79, 74 FR 37404, July 28, 2009]

§ 24.53 Amending the dealer registration.

Every proprietor registered as a dealer under §24.52 must maintain a current and accurate application file under subpart D of this part. Whenever there is a change to any of the information provided in the proprietor's ap-

proved application, the proprietor must amend the application within the time period specified in subpart D of this part. An amendment of the proprietor's wine premises approved application will also amend the proprietor's dealer registration under §24.52. The proprietor's dealer registration will also terminate when wine operations authorized under this part terminate.

(26 U.S.C. 5124)

[T.D. TTB-79, 74 FR 37404, July 28, 2009]

§ 24.54 Dealer records.

Every dealer is required to maintain records of transactions. Wine transactions that appear in the records required by subpart O of this part will meet the proprietor's recordkeeping requirements as a dealer. For other transactions not covered in the wine premises records, such as retail sales of distilled spirits or beer in a restaurant at the wine premises, or operations as a wholesale dealer in distilled spirits or beer, the proprietor must keep the records specified for dealers in part 31 of this chapter.

(26 U.S.C. 5121, 5122, 5123)

[T.D. TTB-79, 74 FR 37404, July 28, 2009]

ASSESSMENTS

§ 24.60 General.

Where the appropriate TTB officer determines by examination of records, inventories, or otherwise that the proprietor has incurred liability for the tax on wine, distilled spirits, or special (occupational) tax, and the proprietor does not pay the tax upon notification of the liability, the tax will be assessed.

(August 16, 1954, Ch. 736, 68A Stat. 767, as amended (26 U.S.C. 6201))

(Approved by the Office of Management and Budget under control number 1512-0492)

[T.D. ATF-299, 55 FR 24989, June 19, 1990, as amended by T.D. ATF-409, 64 FR 13683, Mar. 22, 1999]

§ 24.61 Assessment of tax.

When wine or spirits in bond are lost or destroyed (except wine or spirits on which the tax is not collectible by reason of the provisions of 26 U.S.C. 5008 or 26 U.S.C. 5370, as applicable) and the